

UNIFIED SCHOOL DISTRICT NO. 461

Financial Statements  
and  
Supplemental Information

with Report of Independent Auditors

For the Year Ended June 30, 2014

Unified School District No. 461  
Neodesha, Kansas  
Special Financial Statements  
For the Fiscal Period Ended June 30, 2014

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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 461  
Neodesha, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 461, Neodesha, Kansas, as of and for the year ended June 30, 2014, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 461, Neodesha, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 461, Neodesha, Kansas, as of June 30, 2014, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 461, Neodesha, Kansas, as of June 30, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*Prior Year Comparative Analysis*

The 2013 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2014 financial statement upon which we rendered an unqualified opinion dated January 28, 2015. The 2013 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 financial statement or to the 2013 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 financial statement as a whole, on the basis of accounting described in Note 1.

*Restricted Use*

This report is intended solely for the information and use of the governing body and management of Unified School District No. 461, and for filing with the Kansas Department of Education, the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlotterbeck and Burns, LLC*

January 28, 2015

Unified School District No. 461  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2014

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds:</b>								
General	(2)	\$ 326	32	5,072,906	5,073,079	185	509	694
Supplemental General	(2)	58,428	91	1,722,838	1,739,349	42,008	105	42,113
<b>Special Purpose:</b>								
At Risk (4 Year Old)		2,918		35,876	37,680	1,114		1,114
At Risk (K-12)		18,807		645,001	650,023	13,785		13,785
Capital Outlay		634,311		136,207	352,969	417,549	5,000	422,549
Driver Training		7,831		5,881	2,680	11,032		11,032
Food Service		77,373		447,570	452,572	72,371		72,371
Professional Development		1,976		7,566	7,927	1,615		1,615
Parent Education Program				4,400	4,400			
Special Education		57,627		914,975	913,696	58,906		58,906
Vocational Education		7,406		214,653	212,058	10,001		10,001
KPERS Special Retirement Contribution				462,730	462,730			
Contingency Reserve		179,372			15,000	164,372		164,372
Recreation Commission		104		63,921	58,000	6,025		6,025
Special Mini-Grants		241		872	897	216	245	461
Low Income ESEA (Title I)				158,093	158,093		2,243	2,243
Improving Teacher Quality (Title II-A)				38,875	38,875			
Gate Receipts		2,116		33,155	31,239	4,032		4,032
Special Projects		29,311		26,672	22,411	33,572		33,572
<b>Bond and Interest:</b>								
Bond and Interest		235,461		365,448	381,613	219,296		219,296
<b>Total Primary Government (1)</b>		<u>1,313,608</u>	<u>123</u>	<u>10,357,639</u>	<u>10,615,291</u>	<u>1,056,079</u>	<u>8,102</u>	<u>1,064,181</u>
<b>Composition of Cash:</b>								
Cash on Hand								1,204
Community National Bank, Neodesha, Ks								8,420
Due from St of Ks (Recognized per KSA 10-1116a)								517,793
First Neodesha Bank, Neodesha, Ks								598,272
Less: Agency Funds							(	61,508)
<b>Total Primary Government (1)</b>								<u>1,064,181</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

Unified School District No. 461  
Neodesha, Kansas  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2014

**Note 1 - Summary of Significant Accounting Policies**

**A. Reporting Entity**

*Principles Used in Determining Scope of Entity*

Neodesha Unified School District No. 461 is a municipal corporation governed by an elected seven-member board. This financial statement presents Neodesha Unified School District No. 461 as a primary government only. The school district has waived the application of accounting principles generally accepted in the United States of America and as such, has not included any component units in these financial statements.

**B. Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following Regulatory Basis Fund Types comprise the financial activities of the School for the year of 2014:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

**C. Basis of Accounting**

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.*

The Kansas Municipal Accounting and Audit Guide regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The Kansas Municipal Accounting and Audit Guide regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The School has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the School to use the regulatory basis of accounting.



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**D. Budgets**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was amended by the following amounts during the year ended June 30, 2014:

<u>Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
At Risk (K-12) Fund	\$ 656,500	670,000

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the School for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds and the following special revenue funds of the School:

ESEA Low Income Title I Fund	Improving Teacher Quality Grant Fund
Special Mini-Grants Fund	Gate Receipts Fund
Innovative Prog Strategies Title V Fund	Special Projects Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**E. Assets, Liabilities, and Fund Equity**

*Cash*

To facilitate better management of the District's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the special revenue funds designated by Kansas statutes.

*Property Taxes and Other Receivables*

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

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For the Fiscal Year Ended June 30, 2014

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

**F. Revenues and Expenditures**

*Property Tax Revenue Recognition*

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the county.

Taxes levied to finance the budget are made available to the School after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

*Reimbursed Expenses*

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

*Interfund Transactions*

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Note 2 – In Substance Receipt in Transit**

The District received \$517,793 subsequent to June 30, 2014, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2014. \$466,402 of these receipts was for the General Fund and \$51,391 for the Supplemental General Fund. The total of these amounts is displayed in the “Composition of Cash” as “Due from State of Kansas”.

**Note 3 – Stewardship, Compliance, and Accountability**

**Compliance with Kansas Cash Basis Law**

No violations.

**Compliance with Kansas Budget Law**

No violations.

**Compliance with Kansas Depository Security Law**

No violations.

**Note 4 - Deposits and Investments**

**Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the School. The statute requires banks eligible to hold the School’s funds have a main or branch bank in the county in which the School is located, or in an adjoining county if such institution has been designated as an official depository, and

Unified School District No. 461  
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Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2014

the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The School has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the School's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The School has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the School may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to it. State statutes require the School's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The School has no peak depository period designations. All deposits were legally secured at June 30, 2014.

### Deposits

At June 30, 2014, the School's carrying amount of deposits was \$605,119 and the bank balance was \$1,173,431. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$177,139 was covered by federal depository insurance and \$996,292 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

### Investments:

As of June 30, 2014 the School held no investments.

## Note 5 – Long-term Debt

### *General Obligation Bonds*

Kansas Schools are limited to aggregate debt not to exceed 14% of assessed valuation of tangible taxable property within the School. The School's assessed valuation at June 30, 2014 not including motor vehicle valuation was \$ 26,339,762. The resulting debt limit was \$ 3,687,550. The outstanding bonded indebtedness for debt limitation comparison purposes as of June 30, 2014 was \$730,000.

One General Obligation Bond issue (Series 2004) was outstanding as of June 30, 2014 and will mature through the year 2015. The series 2004 bonds were issued in the amount of \$2,840,000 with interest rates varying from 1.00% to 3.65%. The proceeds of these bonds were used to finance the partial advance refunding of the series 2000 bonds.

Changes in long-term liabilities for the School for the year ended June 30, 2014, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<b>OUTSTANDING OBLIGATIONS:</b>										
<u>General Obligation Bonds:</u>										
Series 2004 - Refunding	1.0/3.625	3/8/2004	2,840,000	9/1/2015	1,075,000		350,000		725,000	31,612
<u>Capital Leases:</u>										
HVAC Controls	3.69%	6/30/2008	1,300,000	6/30/2018	708,746		131,676		577,070	26,153
Total Long-Term Debt					<u>1,783,746</u>	<u>-</u>	<u>481,676</u>	<u>-</u>	<u>1,302,070</u>	<u>57,765</u>

Unified School District No. 461  
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For the Fiscal Year Ended June 30, 2014

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

<u>Issue</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Totals</u>
<b>Principal:</b>					
<u>General Obligation Bonds:</u>					
Series 2004 - Refunding	355,000	370,000			725,000
<u>Capital Leases</u>					
HVAC Controls	136,535	141,528	146,795	152,212	577,070
Total Principal	<u>491,535</u>	<u>511,528</u>	<u>146,795</u>	<u>152,212</u>	<u>1,302,070</u>
<b>Interest:</b>					
<u>General Obligation Bonds:</u>					
Series 2004 - Refunding	19,625	6,706			26,331
<u>Capital Leases</u>					
HVAC Controls	21,294	16,300	11,033	5,617	54,244
Total Interest	<u>40,919</u>	<u>23,006</u>	<u>11,033</u>	<u>5,617</u>	<u>80,575</u>
Total Principal and Interest	<u>532,454</u>	<u>534,534</u>	<u>157,828</u>	<u>157,829</u>	<u>1,382,645</u>

## Note 6 – Claims and Judgments

The School participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the School may be required to reimburse the grantor government. As of January 28, 2015, grant expenditures have not been audited, but the School believes disallowed expenditures or overpayments, if any, will not have a material effect on individual governmental funds or the overall financial position of the School.

During the course of its operations, the School is a party to various claims, legal actions and complaints. It is the opinion of the School's management and legal counsel that these matters are not anticipated to have a material impact on the School.

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The School has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2013 to 2014, and there were no settlements that exceeded insurance coverage in the past three years.

## Note 7 - Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General Fund	Special Education Fund	K.S.A. 72-6428	\$ 794,214
General Fund	At-Risk (K-12) Fund	K.S.A. 72-6428	40,000
General Fund	Vocational Education Fund	K.S.A. 72-6428	39,940
Supp. General	Food Service Fund	K.S.A. 72-6433	65,000
Supp. General	At-Risk (4 Year Old) Fund	K.S.A. 72-6433	35,876
Supp. General	At-Risk (K-12) Fund	K.S.A. 72-6433	605,000
Supp. General	Professional Development Fund	K.S.A. 72-6433	7,500

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Supp. General	Special Education Fund	K.S.A. 72-6433	120,000
Supp. General	Vocational Education Fund	K.S.A. 72-6433	169,615
Supp. General	Parent Education Program Fund	K.S.A. 72-6433	4,400

**Note 8 - Other Long-Term Obligations from Operations**

*Other Post Employment Benefits*

As provided by K.S.A. 12-5040, the School allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the School is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

*Consolidated Omnibus Budget Reconciliation Act (COBRA)*

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the School makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Other Post Employment Benefits*

As provided by K.S.A. 12-5040, the School allows retirees to participate in the group health insurance plan. The School does not pay any portion of the premiums. Each retiree is responsible for the entire premium.

The School does not provide any early retirement programs.

*Compensated Absences.*

The School District's policies regarding sick leave permit employees to earn ten days sick leave per year with no maximum accumulation. Employees may use up to a maximum of sixty days sick leave in one year. No compensation is paid for unused sick leave upon employment termination.

*Defined Benefit Pension Plan*

Plan description. The School participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas K.S.A. 79-4901 et. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

**Note 9 - Summary Disclosure of Significant Contingencies**

*Federally Assisted Programs - Compliance Audits*

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

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Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2014

**Note 10 - Economic Dependency**

The school district is economically dependent on state and federal financial assistance. The revenue from the state and federal governments in relation to total revenues are displayed below for the general fund, supplemental general fund, bond and interest fund and all other funds.

	Total <u>Revenue</u>	State <u>Aid</u>	<u>%</u>	Federal <u>Aid</u>	<u>%</u>
General Fund	5,073,079	4,648,144	91.6		
Supp. General	1,722,838	927,444	53.8		
Bond and Interest	365,448	206,071	56.4		
Other Funds	<u>3,196,274</u>	<u>469,413</u>	<u>14.7</u>	<u>483,602</u>	<u>15.1</u>
Total All Funds	<u>10,357,639</u>	<u>6,251,072</u>	<u>60.4</u>	<u>483,602</u>	<u>4.7</u>

**Note 11 - Advance Refund – Years Subsequent to year of the Refunding**

*Prior-year defeasance of debt*

In prior years, the District refunded general obligation bond issues by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service of the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. On June 30, 2014, the defeased bonds outstanding are in the amount of \$ 730,000.

**Note 12 - On Behalf Payments for Fringe Benefits**

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the District's employees. For the year ended June 30, 2014, the State made contributions of \$462,730. These contributions are recorded in the KPERS Contribution Fund as receipts and expenditures.

The State of Kansas reports these transactions on the cash basis of accounting and does not recognize encumbrances (i.e. commitments for unpaid contributions) as expenditures. Accordingly, the transactions reported in the School's KPERS Contribution Fund does not recognize any amounts due from the State for committed but unpaid contributions as of June 30, 2014. The unrecognized encumbrances at June 30, 2014 are in the amount of \$259,562, and represent the contributions due from the State for the first and second quarters of the 2014 calendar year in the amounts of \$136,271 and \$123,291 respectively.

**Note 13 – Subsequent Event**

The District issued \$5,445,000 general obligation refunding and improvement bonds, series 2014 dated August 15, 2014. Interest rates ranged from 2.0 to 4.0 percent. Sources and Uses of the bond issue were as follows:

Sources of Funds:	
Principal Amount of the Bonds	\$ 5,445,000
Original Issue Premium	268,973
Transfers from District Funds	<u>367,919</u>
Total Sources	<u>6,081,892</u>
Uses of Funds:	
Deposit to Improvement Fund	5,150,000
Deposit to Redemption Fund	767,919
Capitalized Interest	96,833
Costs of Issuance	40,000
Underwriter's Discount	<u>57,140</u>
Total Uses of Funds	<u>6,081,892</u>

Unified School District No. 461  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014

Schedule 1

	<u>Certified Budget</u>	<u>Legal Max. Adjustment</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:						
General	\$ 5,208,934	( 135,614)		5,073,320	5,073,079	241
Supplemental General	1,775,902	( 36,553)		1,739,349	1,739,349	
Special Revenue:						
At Risk (4 Year Old)	38,400			38,400	37,680	720
At Risk (K-12)	670,000			670,000	650,023	19,977
Capital Outlay	715,800			715,800	352,969	362,831
Driver Training	7,850			7,850	2,680	5,170
Food Service	530,025		8,980	539,005	452,572	86,433
Professional Development	15,540			15,540	7,927	7,613
Parent Education Program	4,400			4,400	4,400	
Special Education	961,068			961,068	913,696	47,372
Vocational Education	233,500		4,098	237,598	212,058	25,540
KPERS Special Retirement Contribution	500,317			500,317	462,730	37,587
Recreation Commission	58,000			58,000	58,000	
Debt Service:						
Bond and Interest	381,813			381,813	381,613	200
Totals	<u>11,101,549</u>	<u>( 172,167)</u>	<u>13,078</u>	<u>10,942,460</u>	<u>10,348,776</u>	<u>593,684</u>

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Ad Valorem Taxes	\$	418,588	405,138	385,075	20,063
Delinquent Taxes		13,385	11,732	10,767	965
Total Revenue from Local Sources		<u>431,973</u>	<u>416,870</u>	<u>395,842</u>	<u>21,028</u>
Revenue from County Sources					
Revenue in Lieu of Taxes		<u>1,012</u>	<u>3,063</u>	<u>1,183</u>	<u>1,880</u>
Revenue from State Sources					
State Financial Aid		4,206,292	4,081,970	4,050,955	31,015
Mineral Production Tax		4,211	4,827		4,827
Special Education Aid		583,404	566,176	625,340	( 59,164)
Total Revenue from State Sources		<u>4,793,907</u>	<u>4,652,973</u>	<u>4,676,295</u>	<u>( 23,322)</u>
Total Cash Receipts		<u>5,226,892</u>	<u>5,072,906</u>	<u>5,073,320</u>	<u>( 414)</u>
Expenditures and Transfers					
Instruction					
Certified Salaries		1,915,271	1,953,202	1,963,000	9,798
Non-Certified Salaries		89,124	83,877	90,000	6,123
Group Insurance		231,018	212,064	240,000	27,936
Social Security Contributions		147,019	149,554	150,000	446
Other Employee Benefits		6,099	9,176	7,000	( 2,176)
Purchased Professional and Technical Services		5,172	10,781		( 10,781)
Other Miscellaneous Purchased Services				6,000	6,000
General Supplies and Materials		100,466	88,229	108,965	20,736
Textbooks		8,283	587	9,500	8,913
Miscellaneous Supplies		3,392	4,778	5,600	822
Property ( Equipment & Furnishings)		5,896			
Other		7,881	1,009	13,500	12,491
Total Instruction		<u>2,519,621</u>	<u>2,513,257</u>	<u>2,593,565</u>	<u>80,308</u>
Support Services - Students					
Certified Salaries		170,776	174,472	188,000	13,528
Non-Certified Salaries		15,011	14,096		( 14,096)
Group Insurance		22,370	22,619	22,500	( 119)
Social Security Contributions		13,549	13,761	15,000	1,239
Other Employee Benefits		521	350	600	250
Supplies and Materials		905	1,316	2,000	684
Other		388			
Total Support Services - Students		<u>223,520</u>	<u>226,614</u>	<u>228,100</u>	<u>1,486</u>
Support Services - Instructional Staff					
Certified Salaries		59,386	59,800	60,000	200
Non-Certified Salaries		52,271	55,055	54,000	( 1,055)
Group Insurance		14,880	15,344	15,200	( 144)
Social Security Contributions		7,369	7,792	7,500	( 292)
Other Employee Benefits		282	198	300	102
Books and Periodicals		14,750	15,893	9,500	( 6,393)
Technology Supplies		1,545	1,155	2,000	845
Miscellaneous Supplies		1,086	725	2,000	1,275
Property ( Equipment & Furnishings)		4,226	918	2,000	1,082
Total Support Services - Instructional Staff		<u>155,795</u>	<u>156,880</u>	<u>152,500</u>	<u>( 4,380)</u>
Support Services - General Administration					
Certified Salaries		109,296	111,482	111,500	18
Non-Certified Salaries		20,953	21,635	21,700	65
Group Insurance		8,229	8,305	8,300	( 5)
Social Security Contributions		10,015	10,162	10,500	338
Other Employee Benefits		320	328	500	172
Purchased Professional and Technical Services		6,274	9,184	7,000	( 2,184)
Insurance Services		1,389	1,189		( 1,189)



## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget Variance Favorable (Unfavor)
Communication Services	\$	3,622	6,986	4,000 ( 2,986)
Other Miscellaneous Purchased Services		11,846	9,657	12,200 2,543
Supplies and Materials		3,303	1,193	2,000 807
Other		7,213	12,517	1,000 ( 11,517)
Total Support Services - General Administration		182,460	192,638	178,700 ( 13,938)
Support Services - School Administration				
Certified Salaries		312,060	310,093	310,500 407
Non-Certified Salaries		94,484	109,029	95,000 ( 14,029)
Group Insurance		45,098	55,789	46,000 ( 9,789)
Social Security Contributions		29,680	30,578	30,000 ( 578)
Other Employee Benefits		1,045	877	1,200 323
Communication Services		14,319	24,755	15,000 ( 9,755)
Other Miscellaneous Purchased Services		6,629	8,389	8,500 111
Supplies and Materials		3,044	1,865	3,000 1,135
Property ( Equipment & Furnishings)		116		500 500
Other		3,326	2,215	2,000 ( 215)
Total Support Services - School Administration		509,801	543,590	511,700 ( 31,890)
Support Services - Plant Operation and Maintenance				
Non-Certified Salaries		302,065	264,933	322,800 57,867
Group Insurance		52,204	55,837	54,000 ( 1,837)
Social Security Contributions		22,368	22,839	23,000 161
Other Employee Benefits		713	2,131	1,000 ( 1,131)
Water/Sewer Services (Non-Energy)		1,450		
Cleaning Services		353		
Other Miscellaneous Purchased Services		76		
Heating		736		
Electricity		19,308		
Total Support Services - Plant Operation and Maintenance		399,273	345,740	400,800 55,060
Vehicle Operation Services				
Non-Certified Salaries		42,196	44,243	44,000 ( 243)
Group Insurance		5,580	5,580	5,600 20
Social Security Contributions		2,876	3,094	3,000 ( 94)
Other Employee Benefits		2,181	90	2,200 2,110
Insurance Services		17,226	14,595	18,000 3,405
Motor Fuel		43,980	41,631	45,000 3,369
Equipment		120		
Other		4,151	6,909	5,000 ( 1,909)
Total Vehicle Operation Services		118,310	116,142	122,800 6,658
Supervision Services				
Non-Certified Salaries		4,095	4,177	4,200 23
Social Security Contributions		175	195	200 5
Total Supervision Services		4,270	4,372	4,400 28
Vehicle Servicing and Maintenance Services				
Non-Certified Salaries		383	459	( 459)
Social Security Contributions		29	35	( 35)
Other Employee Benefits		1	1	( 1)
Purchased Professional and Technical Services		41,654	5,593	25,000 19,407
Total Vehicle Servicing and Maintenance Services		42,067	6,088	25,000 18,912
Support Services - Business				
Non-Certified Salaries		62,857	64,905	65,000 95
Group Insurance		9,381	9,447	9,400 ( 47)
Social Security Contributions		4,070	4,285	4,100 ( 185)
Other Employee Benefits		129	136	200 64
Other Purchased Services		10,977	11,784	12,100 316
Supplies and Materials		142		500 500
Other		4,216	3,047	1,000 ( 2,047)
Total Support Services - Business		91,772	93,604	92,300 ( 1,304)

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Fund Transfers					
Special Education	\$	878,305	794,214	796,458	2,244
Vocational Education		82,972	39,940	56,419	16,479
At Risk (K-12)		18,806	40,000	46,192	6,192
Total Fund Transfers		<u>980,083</u>	<u>874,154</u>	<u>899,069</u>	<u>24,915</u>
Budget Adjustments					
Legal Max Adjustment				( 135,614)	( 135,614)
Total Expenditures and Transfers		<u>5,226,972</u>	<u>5,073,079</u>	<u>5,073,320</u>	<u>241</u>
Receipts Over (Under)					
Expenditures and Transfers	(	80)	(	173)	
Unencumbered Cash, Beginning		80	326		
Prior Year Encumbrances Cancelled		<u>326</u>	<u>32</u>		
Unencumbered Cash, Ending		<u>326</u>	<u>185</u>		

Unified School District No. 461  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 748,193	686,984	639,202	47,782
Delinquent Taxes	26,963	23,450	19,525	3,925
Reimbursements		1,265		1,265
Total Revenue from Local Sources	<u>775,156</u>	<u>711,699</u>	<u>658,727</u>	<u>52,972</u>
Revenue from County Sources				
Motor Vehicle Tax	84,012	80,288	90,162	( 9,874)
Recreational Vehicle Tax	1,380	1,169	1,636	( 467)
Revenue in Lieu of Taxes	2,709	2,236	2,041	195
Total Revenue from County Sources	<u>88,101</u>	<u>83,693</u>	<u>93,839</u>	<u>( 10,146)</u>
Revenue from State Sources				
Supplemental State Aid	933,848	927,446	894,858	32,588
Total Cash Receipts	<u>1,797,105</u>	<u>1,722,838</u>	<u>1,647,424</u>	<u>75,414</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	33,495			
Other Employee Benefits	29,087		30,000	30,000
Textbooks	15,743	1,979	1,000	( 979)
Technology Supplies			500	500
Property ( Equipment & Furnishings)	19,583	8,897	24,010	15,113
Other	34,224	25,804	17,300	( 8,504)
Total Instruction	<u>132,132</u>	<u>36,680</u>	<u>72,810</u>	<u>36,130</u>
Support Services - Students				
Other Employee Benefits	1,984		2,000	2,000
Supplies and Materials			1,000	1,000
Total Support Services - Students	<u>1,984</u>		<u>3,000</u>	<u>3,000</u>
Support Services - Instructional Staff				
Certified Salaries	87,022	88,762	89,000	238
Non-Certified Salaries	27,331	28,891	29,000	109
Group Insurance	5,119	5,791	5,500	( 291)
Social Security Contributions	8,610	8,358	9,000	642
Other Employee Benefits	3,453	246	4,000	3,754
Purchased Property Services	18,308	2,268	10,000	7,732
Supplies and Materials	12,595		12,000	12,000
General Supplies and Materials		5,309		( 5,309)
Property ( Equipment & Furnishings)	10,500		29,000	29,000
Equipment		1,073		( 1,073)
Other	336	240	10,000	9,760
Total Support Services - Instructional Staff	<u>173,274</u>	<u>140,938</u>	<u>197,500</u>	<u>56,562</u>
Support Services - General Administration				
Other Employee Benefits	1,398		1,500	1,500
Insurance Services	5,175	12,660	20,000	7,340
Other	14,110		2,000	2,000
Total Support Services - General Administration	<u>20,683</u>	<u>12,660</u>	<u>23,500</u>	<u>10,840</u>
Support Services - School Administration				
Other Employee Benefits	<u>4,510</u>		<u>5,000</u>	<u>5,000</u>
Support Services - Plant Operation and Maintenance				
Non-Certified Salaries		45,000		( 45,000)
Other Employee Benefits	3,292		5,000	5,000
Water/Sewer Services (Non-Energy)	12,439	16,060	14,000	( 2,060)
Cleaning Services	3,530	4,256	4,000	( 256)
Repairs and Maintenance Services	38,611	134,764	40,246	( 94,518)
Repair of Buildings	63,243	1,263	50,000	48,737
Other Purchased Property Services	159,504			
Insurance Services	45,569	2,077	46,000	43,923

Unified School District No. 461  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 5 of 23

For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Other Miscellaneous Purchased Services	\$ 19,035	13,781	10,000	( 3,781)
General Supplies and Materials	42,576	12,635	45,000	32,365
Heating	34,912	50,880	36,000	( 14,880)
Electricity	186,546	221,215	200,000	( 21,215)
Motor Fuel	5,482	5,047	7,000	1,953
Miscellaneous Supplies	47	1,995	500	( 1,495)
Property ( Equipment & Furnishings)	1,659	351	5,000	4,649
Other	5,833	4,175	6,000	1,825
Total Support Services - Plant Operation and Maintenance	<u>622,278</u>	<u>513,499</u>	<u>468,746</u>	<u>( 44,753)</u>
Vehicle Servicing and Maintenance Services				
Purchased Professional and Technical Services		28,181		( 28,181)
Fund Transfers				
Food Service	65,620	65,000	70,244	5,244
Professional Development	13,256	7,500	13,563	6,063
Parent Education Program	4,000	4,400	4,400	
Special Education		120,000	106,982	( 13,018)
Vocational Education	111,694	169,615	169,675	60
At Risk (4yr Old)	31,575	35,876	35,482	( 394)
At Risk (K-12)	604,889	605,000	605,000	
Total Fund Transfers	<u>831,034</u>	<u>1,007,391</u>	<u>1,005,346</u>	<u>( 2,045)</u>
Budget Adjustments				
Legal Max Adjustment			( 36,553)	( 36,553)
Total Expenditures and Transfers	<u>1,785,895</u>	<u>1,739,349</u>	<u>1,739,349</u>	
Receipts Over (Under)				
Expenditures and Transfers	11,210	( 16,511)		
Unencumbered Cash, Beginning	47,218	58,428		
Prior Year Encumbrances Cancelled		91		
Unencumbered Cash, Ending	<u>58,428</u>	<u>42,008</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	\$ 31,575	35,876	35,482	394
Total Cash Receipts	<u>31,575</u>	<u>35,876</u>	<u>35,482</u>	<u>394</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	21,376	21,875	22,000	125
Non-Certified Salaries	8,236	8,778	8,800	22
Group Insurance	2,568	2,580	3,000	420
Social Security Contributions	2,227	2,339	2,500	161
Other Employee Benefits	86	60	100	40
General Supplies and Materials	1,042	2,048	1,000	( 1,048)
Property ( Equipment & Furnishings)	<u>1,497</u>	<u></u>	<u>1,000</u>	<u>1,000</u>
Total Expenditures and Transfers	<u>37,032</u>	<u>37,680</u>	<u>38,400</u>	<u>720</u>
Receipts Over (Under)				
Expenditures and Transfers	( 5,457)	( 1,804)		
Unencumbered Cash, Beginning	<u>8,375</u>	<u>2,918</u>		
Unencumbered Cash, Ending	<u>2,918</u>	<u>1,114</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$	18,806	40,000	46,192
Transfer from Supplemental General Fund		604,888	605,001	605,000
Total Cash Receipts		623,694	645,001	651,192
Expenditures and Transfers				
Instruction				
Certified Salaries		460,381	486,990	485,500
Non-Certified Salaries		32,004	37,711	34,000
Group Insurance		70,359	72,955	72,000
Social Security Contributions		35,825	37,383	37,000
Other Employee Benefits		1,339	1,259	1,500
General Supplies and Materials		9,848	410	10,000
Textbooks		5,825		
Technology Supplies			419	
Property ( Equipment & Furnishings)		6,873	12,666	30,000
Other			230	
Total Instruction		622,454	650,023	670,000
Support Services - Instructional Staff				
Books and Periodicals		1,045		
Total Expenditures and Transfers		623,499	650,023	670,000
Receipts Over (Under)				
Expenditures and Transfers		195	( 5,022)	
Unencumbered Cash, Beginning		18,612	18,807	
Unencumbered Cash, Ending		18,807	13,785	

Capital Outlay Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Ad Valorem Taxes	\$	51,228	91,229	90,185	1,044
Delinquent Taxes		128	869	1,372	( 503)
Earnings on Investments		7,479	6,877		6,877
Other Revenue From Local Sources		74,171	34,926		34,926
Total Revenue from Local Sources		<u>133,006</u>	<u>133,901</u>	<u>91,557</u>	<u>42,344</u>
Revenue from County Sources					
Motor Vehicle Tax			1,797	2,053	( 256)
Recreational Vehicle Tax			36	37	( 1)
Revenue in Lieu of Taxes	(	157)	473	47	426
Total Revenue from County Sources	(	157)	2,306	2,137	169
Total Cash Receipts		<u>132,849</u>	<u>136,207</u>	<u>93,694</u>	<u>42,513</u>
Expenditures and Transfers					
Instruction					
Property ( Equipment & Furnishings)		<u>222,470</u>	<u>127,696</u>	<u>100,000</u>	( 27,696)
Support Services - Instructional Staff					
Equipment			<u>1,934</u>		( 1,934)
Support Services - Plant Operation and Maintenance					
Property ( Equipment & Furnishings)		<u>3,274</u>	<u>2,177</u>	<u>200,000</u>	197,823
Student Transportation Services					
Equipment				<u>200,000</u>	200,000
Supervision Services					
Equipment		<u>10,055</u>			
Support Services - Business					
Property ( Equipment & Furnishings)		9,513			
Equipment				<u>75,800</u>	75,800
Total Support Services - Business		<u>9,513</u>		<u>75,800</u>	75,800
Facilities Acquisition and Construction Services					
Site Acquisition Services			5,000		( 5,000)
Architecture and Engineering Services				20,000	20,000
New Buildings Acquisition and Construction				40,000	40,000
Building Additions/Service Systems		22,850	20,750		( 20,750)
Building Repair and Remodeling		<u>54,020</u>	<u>195,412</u>	<u>80,000</u>	( 115,412)
Total Facilities Acquisition and Construction Services		<u>76,870</u>	<u>221,162</u>	<u>140,000</u>	( 81,162)
Total Expenditures and Transfers		<u>322,182</u>	<u>352,969</u>	<u>715,800</u>	<u>362,831</u>
Receipts Over (Under)					
Expenditures and Transfers	(	189,333)	( 216,762)		
Unencumbered Cash, Beginning		816,382	634,311		
Prior Year Encumbrances Cancelled		<u>7,262</u>			
Unencumbered Cash, Ending		<u>634,311</u>	<u>417,549</u>		

Driver Training Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$	3,442	3,501	
Revenue from State Sources				
State Financial Aid		1,860	2,380	3,220
Total Cash Receipts		5,302	5,881	3,220
Expenditures and Transfers				
Instruction				
Certified Salaries		3,625	1,750	5,000
Social Security Contributions		277	134	500
Other Employee Benefits		15	2	100
General Supplies and Materials				250
Miscellaneous Supplies			29	( 29)
Property ( Equipment & Furnishings)			92	250
Other		55	77	( 77)
Total Instruction		3,972	2,084	6,100
Vehicle Operation and Maintenance Services				
Motor Fuel		63	596	750
Other				1,000
Total Vehicle Operation and Maintenance Services		63	596	1,750
Total Expenditures and Transfers		4,035	2,680	7,850
Receipts Over (Under)				
Expenditures and Transfers		1,267	3,201	
Unencumbered Cash, Beginning		6,564	7,831	
Unencumbered Cash, Ending		7,831	11,032	



## Food Service Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Student Sales	\$	82,081	80,800	80,218	582
Adults and Non-Reimbursable Programs		10,875	10,790	20,970	( 10,180)
Miscellaneous		1,538	341		341
Total Revenue from Local Sources		<u>94,494</u>	<u>91,931</u>	<u>101,188</u>	<u>( 9,257)</u>
Revenue from State Sources					
State Financial Aid		<u>4,340</u>	<u>4,003</u>	<u>3,752</u>	<u>251</u>
Revenue from Federal Sources					
Passed Through State of Kansas		<u>302,665</u>	<u>286,636</u>	<u>277,656</u>	<u>8,980</u>
Operating Transfers					
Transfer from Supplemental General Fund		<u>65,620</u>	<u>65,000</u>	<u>70,244</u>	<u>( 5,244)</u>
Total Cash Receipts		<u>467,119</u>	<u>447,570</u>	<u>452,840</u>	<u>( 5,270)</u>
Expenditures and Transfers					
Support Services - Plant Operation and Maintenance					
Non-Certified Salaries		3,000	2,917	3,000	83
Social Security Contributions		220	213	225	12
Other Employee Benefits		7	7		( 7)
Water/Sewer Services (Non-Energy)		671	860	1,300	440
Supplies and Materials		159			
Heating		1,876	2,678	3,000	322
Electricity		<u>10,846</u>	<u>11,643</u>	<u>12,000</u>	<u>357</u>
Total Support Services - Plant Operation and Maintenance		<u>16,779</u>	<u>18,318</u>	<u>19,525</u>	<u>1,207</u>
Food Service Operations					
Non-Certified Salaries		107,984	113,615	106,000	( 7,615)
Group Insurance		36,951	33,691	40,000	6,309
Social Security Contributions		7,217	7,709	8,000	291
Other Employee Benefits		1,391	201	2,500	2,299
Insurance Services				26,000	26,000
Other Miscellaneous Purchased Services		24,278	24,526		( 24,526)
Food and Milk		252,355	242,046	291,000	48,954
Miscellaneous Supplies		9,832	2,113	12,000	9,887
Property ( Equipment & Furnishings)		11,478	4,779	15,000	10,221
Other		<u>7,574</u>	<u>5,574</u>	<u>10,000</u>	<u>4,426</u>
Total Food Service Operations		<u>459,060</u>	<u>434,254</u>	<u>510,500</u>	<u>76,246</u>
Budget Credit Adjustment				<u>8,980</u>	<u>8,980</u>
Total Expenditures and Transfers		<u>475,839</u>	<u>452,572</u>	<u>539,005</u>	<u>86,433</u>
Receipts Over (Under)					
Expenditures and Transfers	(	8,720)	(	5,002)	
Unencumbered Cash, Beginning		<u>86,093</u>	<u>77,373</u>		
Unencumbered Cash, Ending		<u>77,373</u>	<u>72,371</u>		

Unified School District No. 461  
Professional Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$	65		65
Operating Transfers				
Transfer from Supplemental General Fund	13,256	7,501	13,563	( 6,062)
Total Cash Receipts	<u>13,256</u>	<u>7,566</u>	<u>13,563</u>	<u>( 5,997)</u>
Expenditures and Transfers				
Support Services - Instructional Staff				
Certified Salaries	1,800	1,915	2,000	85
Social Security Contributions	138	147	200	53
Other Employee Benefits	4	3		( 3)
Purchased Professional and Technical Services			500	500
Other Purchased Services	11,094	5,862	12,440	6,578
Miscellaneous Supplies	16		400	400
Property ( Equipment & Furnishings)	399			
Other	112			
Total Expenditures and Transfers	<u>13,563</u>	<u>7,927</u>	<u>15,540</u>	<u>7,613</u>
Receipts Over (Under)				
Expenditures and Transfers	( 307)	( 361)		
Unencumbered Cash, Beginning	<u>2,283</u>	<u>1,976</u>		
Unencumbered Cash, Ending	<u>1,976</u>	<u>1,615</u>		

Unified School District No. 461  
Parent Education Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Cash Receipts					
Operating Transfers					
Transfer from Supplemental General Fund	\$	4,000	4,400	4,400	
Total Cash Receipts		<u>4,000</u>	<u>4,400</u>	<u>4,400</u>	
Expenditures and Transfers					
Support Services - Students					
LEA Payments to COOP (Local Share)		4,400	4,400	4,400	
Total Expenditures and Transfers		<u>4,400</u>	<u>4,400</u>	<u>4,400</u>	
Receipts Over (Under)					
Expenditures and Transfers	(	400)			
Unencumbered Cash, Beginning		<u>400</u>			
Unencumbered Cash, Ending		<u></u>	<u></u>		

## Special Education Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Other Revenue From Local Sources	\$		761		761
Operating Transfers					
Transfer from General Fund		878,306	794,214	796,458	( 2,244)
Transfer from Supplemental General Fund			120,000	106,982	13,018
Total Operating Transfers		878,306	914,214	903,440	10,774
Total Cash Receipts		878,306	914,975	903,440	11,535
Expenditures and Transfers					
Instruction					
Certified Salaries		13,927	13,583	15,000	1,417
Social Security Contributions		1,065	1,039	1,200	161
Other Employee Benefits		42	27	50	23
LEA Payments to COOP (Local Share)		289,620	346,951	324,451	( 22,500)
LEA Payments to COOP (Flowthrough)		551,826	536,895	605,042	68,147
Other Miscellaneous Purchased Services		3	82		( 82)
General Supplies and Materials		59			
Miscellaneous Supplies		4,323	4,634	5,000	366
Property ( Equipment & Furnishings)		7,000	1,422	1,000	( 422)
Other		710	537		( 537)
Total Instruction		868,575	905,170	951,743	46,573
Vehicle Operation Services					
Non-Certified Salaries		4,137	4,353	4,300	( 53)
Social Security Contributions		316	333	500	167
Other Employee Benefits		12	10	25	15
Insurance Services		1,353	1,996	1,500	( 496)
Motor Fuel		2,211	1,834	3,000	1,166
Total Vehicle Operation Services		8,029	8,526	9,325	799
Total Expenditures and Transfers		876,604	913,696	961,068	47,372
Receipts Over (Under)					
Expenditures and Transfers		1,702	1,279		
Unencumbered Cash, Beginning		55,925	57,627		
Unencumbered Cash, Ending		57,627	58,906		

## Vocational Education Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$		1,000	1,000
Revenue from Federal Sources				
Passed Through State of Kansas		5,165	4,098	4,098
Operating Transfers				
Transfer from General Fund		82,972	39,940	56,419 ( 16,479)
Transfer from Supplemental General Fund		111,693	169,615	169,675 ( 60)
Total Operating Transfers		194,665	209,555	226,094 ( 16,539)
Total Cash Receipts		199,830	214,653	226,094 ( 11,441)
Expenditures and Transfers				
Instruction				
Certified Salaries		163,468	168,475	166,000 ( 2,475)
Group Insurance		18,972	18,899	19,000 101
Social Security Contributions		12,080	12,470	13,000 530
Other Employee Benefits		447	331	500 169
General Supplies and Materials		4,598	2,345	( 2,345)
Textbooks				5,000 5,000
Technology Supplies			42	5,000 4,958
Property ( Equipment & Furnishings)		24,198	5,588	25,000 19,412
Equipment		445	3,908	( 3,908)
Total Instruction		224,208	212,058	233,500 21,442
Budget Credit Adjustment				4,098 4,098
Total Expenditures and Transfers		224,208	212,058	237,598 25,540
Receipts Over (Under)				
Expenditures and Transfers	(	24,378)	2,595	
Unencumbered Cash, Beginning		31,784	7,406	
Unencumbered Cash, Ending		7,406	10,001	

Unified School District No. 461  
KPERs Special Retirement Contribution Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Revenue from State Sources				
Other State Aid	\$	413,485	462,730	500,317
Total Cash Receipts		<u>413,485</u>	<u>462,730</u>	<u>500,317</u>
Expenditures and Transfers				
Instruction				
Employee Benefits		266,698	298,461	330,672
Support Services - Students				
Employee Benefits		18,193	20,360	21,121
Support Services - Instructional Staff				
Employee Benefits		11,164	12,494	13,032
Support Services - General Administration				
Employee Benefits		12,818	14,345	14,965
Support Services - School Administration				
Employee Benefits		41,349	46,273	45,557
Central Services				
Employee Benefits			19,897	( 19,897)
Support Services - Plant Operation and Maintenance				
Employee Benefits		30,184	33,779	36,603
Student Transportation Services				
Employee Benefits		4,962	5,553	5,898
Support Services - Business				
Employee Benefits		17,780		20,560
Food Service Operations				
Employee Benefits		10,337	11,568	11,909
Total Expenditures and Transfers		<u>413,485</u>	<u>462,730</u>	<u>500,317</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 461  
Contingency Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Instruction		
Certified Salaries		15,000
Total Expenditures and Transfers		15,000
Receipts Over (Under)		
Expenditures and Transfers		( 15,000)
Unencumbered Cash, Beginning	179,372	179,372
Unencumbered Cash, Ending	179,372	164,372

Unified School District No. 461  
Recreation Commission Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 47,794	56,559	55,693	866
Delinquent Taxes	1,958	1,636	1,245	391
Motor Vehicle Tax			5,997	( 5,997)
Revenue in Lieu of Taxes			109	( 109)
Total Revenue from Local Sources	<u>49,752</u>	<u>58,195</u>	<u>63,044</u>	<u>( 4,849)</u>
Revenue from County Sources				
Motor Vehicle Tax	5,991	5,346		5,346
Recreational Vehicle Tax	98	77	136	( 59)
Revenue in Lieu of Taxes	( 61)	303		303
Total Revenue from County Sources	<u>6,028</u>	<u>5,726</u>	<u>136</u>	<u>5,590</u>
Total Cash Receipts	<u>55,780</u>	<u>63,921</u>	<u>63,180</u>	<u>741</u>
Expenditures and Transfers				
Community Services Operations				
Other	58,000	58,000	58,000	
Total Expenditures and Transfers	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	( 2,220)	5,921		
Unencumbered Cash, Beginning	<u>2,324</u>	<u>104</u>		
Unencumbered Cash, Ending	<u>104</u>	<u>6,025</u>		



Unified School District No. 461  
Rural Education Achievement Program Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 22,205	
Total Cash Receipts	<u>22,205</u>	
Expenditures and Transfers		
Instruction		
Equipment	<u>22,205</u>	
Total Expenditures and Transfers	<u>22,205</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 461  
Special Mini-Grants Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 589	372
Revenue from Federal Sources		
Passed Through State of Kansas	700	500
Total Cash Receipts	<u>1,289</u>	<u>872</u>
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	430	
General Supplies and Materials	499	372
Miscellaneous Supplies	700	500
Equipment		25
Total Instruction	<u>1,629</u>	<u>897</u>
Support Services - Instructional Staff		
Books and Periodicals	473	
Total Expenditures and Transfers	<u>2,102</u>	<u>897</u>
Receipts Over (Under)		
Expenditures and Transfers	( 813 )	( 25 )
Unencumbered Cash, Beginning	<u>1,054</u>	<u>241</u>
Unencumbered Cash, Ending	<u><u>241</u></u>	<u><u>216</u></u>

Unified School District No. 461  
Low Income ESEA (Title I) Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 160,087	158,093
Total Cash Receipts	<u>160,087</u>	<u>158,093</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	93,566	76,025
Non-Certified Salaries	30,057	43,015
Group Insurance	17,949	17,918
Social Security Contributions	9,226	8,873
Other Employee Benefits	353	227
Purchased Professional and Technical Services	8,000	11,917
General Supplies and Materials	552	
Other	384	118
Total Expenditures and Transfers	<u>160,087</u>	<u>158,093</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====

Unified School District No. 461  
Improving Teacher Quality (Title II-A) Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 40,716	38,875
Total Cash Receipts	<u>40,716</u>	<u>38,875</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	29,539	27,758
Group Insurance	4,985	4,985
Social Security Contributions	2,051	2,079
Other Employee Benefits	79	53
Other Purchased Services	4,062	4,000
Total Expenditures and Transfers	<u>40,716</u>	<u>38,875</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Ad Valorem Taxes	\$	168,072	132,522	129,519	3,003
Delinquent Taxes		7,869	6,091	4,373	1,718
Total Revenue from Local Sources		<u>175,941</u>	<u>138,613</u>	<u>133,892</u>	<u>4,721</u>
Revenue from County Sources					
Motor Vehicle Tax		27,209	19,511	21,841	( 2,330)
Recreational Vehicle Tax		443	279	397	( 118)
Revenue in Lieu of Taxes	(	480)	973	494	479
Total Revenue from County Sources		<u>27,172</u>	<u>20,763</u>	<u>22,732</u>	<u>( 1,969)</u>
Revenue from State Sources					
State Financial Aid		185,014	206,072	206,071	1
Total Cash Receipts		<u>388,127</u>	<u>365,448</u>	<u>362,695</u>	<u>2,753</u>
Expenditures and Transfers					
Debt Service					
Interest (Coupons)		42,580	31,613	31,613	
Other Miscellaneous Expenditures				200	200
Redemption of Principal		335,000	350,000	350,000	
Total Expenditures and Transfers		<u>377,580</u>	<u>381,613</u>	<u>381,813</u>	<u>200</u>
Receipts Over (Under)					
Expenditures and Transfers		10,547	( 16,165)		
Unencumbered Cash, Beginning		<u>224,914</u>	<u>235,461</u>		
Unencumbered Cash, Ending		<u>235,461</u>	<u>219,296</u>		

Neodesha, Kansas

Agency Funds

## Statement of Receipts, Expenditures and Cash Balances

For the Year Ended June 30, 2014

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Student Organization Funds:				
High School:				
Art Honor Society	\$ 325	1,811	1,293	843
Band Club	419	17,062	16,180	1,301
Business Ed Club	2,320	1,224	697	2,847
Cheer Squad	2,734	9,677	9,109	3,302
Cheerleaders Jr Hi	699	5,118	5,126	691
Chorus Club	153	1,948	1,022	1,079
Chorus Scholarship Fund	684			684
Class of 2013	506		506	-
Class of 2014	3,194	3,244	6,438	-
Class of 2015	2,790	5,919	5,355	3,354
Class of 2016	627	6,444	2,480	4,591
Class of 2017	55			55
Class of 2018	165			165
Class of 2019		67		67
Dance Team	345	5,820	5,867	298
Drama Club	1,622	3,733	3,837	1,518
Entrepreneurship	495	2,552	1,728	1,319
FBLA	362	2,085	1,325	1,122
F.C.A.	361	4,064	3,081	1,344
FCCLA., Jr.	1,587	2,634	2,685	1,536
FCCLA., Sr.	711	11,150	11,531	330
F.F.A.	617	50,083	46,857	3,843
FFA Scholarship Fund	2,334			2,334
Fund-It Program	718			718
Library Club	1,133	864	907	1,090
Mass Media	80	209	38	251
National Honor Society	21	703	714	10
Neodesha Chess Club	326	1,583	1,358	551
Shop Club	565	839	840	564
Skills		334	215	119
Stuco, Jr.	860	679	622	917
Stuco, Sr.	1,234	8,136	6,862	2,508
Student Fund Org.	2,419	2,348	3,526	1,241
Total Student Organizations	<u>30,461</u>	<u>150,330</u>	<u>140,199</u>	<u>40,592</u>
Other Agency Funds:				
Sales Tax	198	9,208	8,888	518
Total Other Agency Funds	<u>198</u>	<u>9,208</u>	<u>8,888</u>	<u>518</u>
Total Agency Funds	<u><u>30,659</u></u>	<u><u>159,538</u></u>	<u><u>149,087</u></u>	<u><u>41,110</u></u>

Neodesha, Kansas

District Activity Funds

Statement of Receipts, Expenditures and Unencumbered Cash  
For the Year Ended June 30, 2014

<u>Fund</u>	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<u>Gate Receipts:</u>						
High School:						
Athletics	2,117	33,155	31,239	4,033		4,033
Subtotal Gate Receipts	2,117	33,155	31,239	4,033	-	4,033
<u>Special Projects:</u>						
High School:						
Annual	3,629	6,137	6,148	3,618		3,618
Bluestreak Greenhouse	15,353	9,300	6,832	17,821		17,821
Total High School	18,982	15,437	12,980	21,439	-	21,439
North Lawn Elementary:						
G & W Fund	1,525	603	474	1,654		1,654
6th / Prom	531	500	513	518		518
Worlds Fair	754	1,135		1,889		1,889
Field	270			270		270
Market	24	600	601	23		23
Other	1,501			1,501		1,501
Planner	70			70		70
Pop	1,630	207		1,837		1,837
SFA/FS	218		72	146		146
Science	74			74		74
Box Tops	659	180	400	439		439
Total North Lawn	7,256	3,225	2,060	8,421	-	8,421
Heller Elementary:						
Amazon	-	440	275	165		165
ASD	-			-		-
Box Tops	749	677	1,183	243		243
Computers for Ed.		339		339		339
Flower & Gift Fund	469	663	1,003	129		129
G & W Fund	1,136	1,250	1,802	584		584
Heller Hut	99	750	592	257		257
Kinder Mats		25		25		25
Lunch		192		192		192
Other	965	1,705	1,751	919		919
Weekly Reader	125	1,692	957	860		860
Total Heller Elementary	3,543	7,733	7,563	3,713	-	3,713
Subtotal Special Projects	29,781	26,395	22,603	33,573	-	33,573
Total District Activity Funds	31,898	59,550	53,842	37,606	-	37,606